

Property Writes



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MESSAGE FROM THE DIRECTOR

– Denny Lytle

Well it has almost been almost a year since I started as director of the Property Tax Division. It has been enjoyable, frustrating, fun, exasperating, challenging work. The one constant in the work has been the professionalism and hard work I see exhibited by the county officials. I appreciate the opportunity to work with you.

I have many friends that are numbered among the outgoing county officials. I will miss our association. Many of my best stories and memories come from those long associations. You have made my job easy.

At this season I would like to thank you and your staff for the opportunity we have had to work at your side this last year. I hope that we have added to your success and we look forward to an even more productive relationship in the coming year.

Sincere regards and best wishes for 2003.



“Think Snow”

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Utah State Tax Commission

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SOFTWARE SOLUTIONS

– Craig Jolley

Over the years I have watched county offices spend enormous sums of money for the development of custom database software. The price is often hundreds of thousands of dollars. The money, of course, is paid to a variety of software vendors, whom Nolan J. Lawson describes in the June 2002 issue of IAAO's *Assessment Journal* as follows: “Equipped with magic screens, unfathomable words and an air of condescension that can fill the bravest heart with self-doubt, these wizards offer

every possible solution to every possible problem while requiring no technical expertise on the part of the user.”

In many cases, however, the product falls short of expectations and support falters. As a result counties begin a new search for the ultimate product, the ultimate vendor and more money to throw at the problem.

Why is this? Mr. Lawson points out that most software vendors are programmers or engineers of software, but are not experienced in the property tax system, which is a very complex environment. The programmer must learn surveying, mapping, appraisal, accounting, law, politics and human nature in a few short meetings with property tax officials. No wonder it fails! It takes property tax officials years to gain the depth of understanding they have. That experience can’t be downloaded to a vendor in a few short meetings.

Wouldn’t it be great if we could do it the other way around? What if property tax officials could take some crash-course in programming, then develop their own solutions? A few years ago that concept was ludicrous. Today it’s not!

I’m not suggesting that we attempt to totally rewrite our entire central database by ourselves. I’m only suggesting that we pull data out of the existing databases to do the additional analysis and manipulation that our existing dinosaurs are incapable of. In that way we overcome many of the shortfalls of our vendor-developed packages.

Many off-the-shelf software packages are now so user-friendly that just about any dummy, like me, can manipulate and analyze data in ways that, a few years ago, required an expert programmer. What’s more, they often sell for between \$150 to \$600. Statistical packages like SPSS and NCSS make multiple regression analysis user-friendly! Microsoft Access, a database package, turns a dummy user into a programmer, with possibilities limited *only* by one’s imagination.

Microsoft Access is where I want to focus. It comes with Microsoft Office. The whole package costs only around \$280. In the Property Tax

Division, we have created our own Tax Rate program and Sales Ratio database using Access. We anticipate doing other projects that would normally only be tackled by the Information Technology people.

We have also created the Access Users’ Group—a support group for Access users. Its purpose is to promote a broad population of skilled Access users. We meet occasionally to showcase ideas and share solutions. Our next meeting is January 16, 2003, at the Tax Commission in Salt Lake. Please join us! RSVP to Craig Jolley, 801-297-3621 or cjolley@utah.gov.

CERTIFIED TAX RATES

By Blaine Smith

As we approach the Holiday Season the Tax Rate Team wishes to extend to all of you and your staff a Merry Christmas and a Happy New Year. When we tell people that we work in tax rates we are sometimes accused of being part of a fruitcake mix. We don’t think so however, we feel that we have been blessed by getting to work with a lot of good people year round.

This has been a fun year. We developed and brought on-line a new computer system. This system has allowed us to view and analyze data much faster thus enabling us to answer questions faster and provide better service to you. Thanks to all of you for your patience as we brought the system up. Our annual trip to all the counties in early spring helped us understand some of the rate setting problems you face. This type of information has helped us in our review our procedures and making them more compatible with what you do. We have also been able to meet with many of you at UAC meetings and other training sessions. Your kindness in allowing us to present information is very much appreciated.

Even though we haven’t stepped into 2003, the new tax year has already started. We seem to have a bumper crop of calendar year entities that will be going through truth in taxation this year in order to have enough money to provide services. Good luck to all of you and if you need help in reviewing your data please let us know.

Again we would like to wish you and your staff the very best for the coming year.

A Fond Farewell to the outgoing County Officials

We are aware that one thing that remains constant is change. The Property Tax Division has the pleasure of working with a great group of people. But like life, change occurs. We will miss the long-time associations with the elected officials who are leaving their positions.

Piute County Assessor LENNA ROMINE has decided to hang up her tape measure and enjoy life. Lenna has been in the Assessor's office for as long as most people can remember. She served as Roger Zingleman's deputy, head appraiser, personal property clerk and motor vehicle clerk until he retired. Since being elected assessor, Lenna has also been the head appraiser, personal property clerk and motor vehicle clerk. Lenna has done an outstanding job serving the citizens of Piute County. We will miss Lenna's bright smile, enthusiasm, and can-do attitude. We wish her and her husband, Lindon, the best of health and happiness as they travel and enjoy their family.
- C. Carey

Garfield County Assessor. What can be said about **TOM SIMKINS** that has not already been said? No Steve, we don't want to know about the truck on the Fish Lake road. The best description of Tom that I have heard is "Tom is Tom", which means that he always put what was right as the first priority. Fairness and equity for the citizens of Garfield County, even when it meant making some people angry, was always the forefront for decisions. Tom accepted the challenges of the office with compassion and concern for Garfield County and its people. It will be hard to replace Tom's knowledge of his county and its markets. We will miss Tom's willingness to serve, his contagious laughter, his knowledge, his ability to brighten the room, and his dedication to doing what is right. We wish Tom and Roxanna the best of life and happiness. And remember what you

taught us, "as long as you are trading, you aren't broke". C. Carey

Utah County Assessor CLAUDE RICHARDS started working in the assessor's office in 1985 as Chief Deputy to Ron Smith. Claude oversaw the transition of the assessor's office into the computer age. One of his first assignments was setting up the personal property self-assessing affidavit program. He has seen the growth of GIS, GPS and Computer Assisted Mass Appraisal software in his office. Claude has a law degree from BYU. Claude and his wife Cynthia raised 8 children who are now providing a new generation of grandchildren. We wish them health and happiness. - L Brennan

Emery County Assessor, JIM FAUVER. After a long career of service to the people of Emery County, including being elected to three consecutive terms in office, Jim Fauver will be leaving the office of Emery County Assessor shortly after the first of the year. In addition to his service to Emery County, Jim was also appointed by the Governor to serve as an active member of the Appraiser Licensing Committee for the Utah Division of Real Estate in 1992 and then again in 1995.

At this point, Jim is planning a real career change in that he will be managing a wild game and hunting ranch, which he helped to establish in southern Emery County.

Just as he has in his work with Emery County, Jim has taken a great deal of pride and effort to set this business up as one of the premier operations of it's kind in the State.

Most visitors to his office during the last couple of years have been treated to a visit to this ranch and it's been easy to share in his enthusiasm and commitment to building a successful business that so much reflects Jim's outgoing personality.

Jim has always shown an active interest in working with other Assessors and has always been willing to help them to confront common

concerns, problems and issues that are important to the assessment industry in Utah. In that capacity he will most certainly be leaving the industry in better shape than he found it.

We want to thank Jim for his excellent service to the community and to wish him the best of success in his new career. - C. Luhrs

Sanpete County Assessor, STEVE KJAR was hired as Deputy Assessor by Yvonne Howell, Sanpete County Assessor, in 1984. He served in that capacity until 1995 when he began his first term as the Sanpete County Assessor. Steve has been a dedicated and hard working employee who was never too busy to talk with his constituents about their concerns. He has always been responsive to the public in handling any problems or issues during his years of service. His future plans include obtaining a working real estate license and doing fee appraisals. Steve also plans on spending more time with his wife and five children and two grandchildren. On behalf of Sanpete County, we thank Steve for his time and service, and wish him luck and success in all future endeavors. – Kris Frischknecht

San Juan County Assessor, BRUCE BUNKER. Following a very successful and productive career of service to the people of San Juan County which spanned thirteen years, Bruce Bunker will be leaving to pursue other interests. Bruce served both as Assessor and part-time building examiner and inspector for the County.

During his tenure as Assessor, Bruce has made substantial contributions to his office in Monticello. He has played a key role in implementation of a new and progressive assessment and appraisal system. He was also the driving force behind the conversion of the older filing system into a new modern and more efficient system that has greatly simplified the procedures.

Bruce has always taken a keen interest in the training and well being of his staff. They have stated that, like the rest of us, they will miss his supportive and friendly presence.

Bruce is now looking into some interesting work in both the private and public sectors. We want to all join in thanking Bruce for his excellent service to the community and to wish him the best of success in his new career. - C. Luhrs

Uintah County Assessor, KEN WOEHRMANN. Wow! How time flies. Ken Woehrmann has been County Assessor in Uintah County for eight years. Prior to that he was an appraiser for the Assessor's office for four years.

During his eight years as Assessor many changes have been made for the betterment of the office. The FAA program administration has been fine tuned to where rollback administration is efficient and liens are filed timely; enhancements to the Land Guide insure values are consistent and uniform; and the sales ratio program is run effectively and efficiently with little assistance from the State Tax Commission.

Ken made the decision not to run for Assessor for a third term. He is going to travel around the country in his newly purchased motor home for a year. Good luck Ken, have a ball for all of us! - G. Casper

In addition, we want to express our best wishes and thanks to **Emery County Treasurer, Joanne Behling; Grand County Treasurer, Grace Eastin and Washington County Treasurer, Alis Ritz,** and to **Uintah County Auditor, Pat McNeill; Utah County Auditor, Arlin Kuhni and Wayne County Auditor Sandra Rees, and Davis County Recorder Sheryl White.** These folks have provided a great service to their county and have been dedicated to working together for an effective property tax system.

Training Corner

This years WSATA School will be held January 27 – 31, 2003 in Logan, Utah. If you would like to attend, please contact Charles Peterson, (801) 297-3648 or charlespeterson@utah.gov

Course A will be held January 6-10, in Salt Lake City, instead of St. George.